--- 9 Cigarettes - “Series of 1923” - 22 x 28 mm. - scanned at 200% scale ---

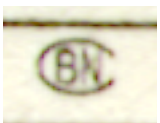
The whole interplay of sizes between seven, eight, nine, and ten cigarettes undoubtedly is related to the Budgets immediately following the First World War, as the companies attempt to maintain their package price levels. With the lowering of the cigarette excise duty in 1923, it was evidently expected that the companies would increase the eight cigarette package and the nine cigarette die was prepared. Apparently the companies did not readily adopt the nine cigarette pack. There does not seem to have been much use of the nine cigarette stamp until the Budget of 1932 once again reduced the excise tax on *small* cigarettes - at least I have found no Imperial Tobacco date coded examples pre-dating 1932.

★**RC-275** - 9 cigarettes, perf 12

★**RC-279** - 9 cigarettes, imperf,
coded **CJC / 6-10D** in September 1939

★**RC-279 SP** - 9 cigarettes, imperf,
stamped ***Sample*** in script

In 1923 the *Canadian Bank Note Company*, a wholly owned subsidiary of ABN, was formed. The “Series of 1923” nine cigarette stamp carries the **monogram imprint** of the new company CBN centred at the bottom.

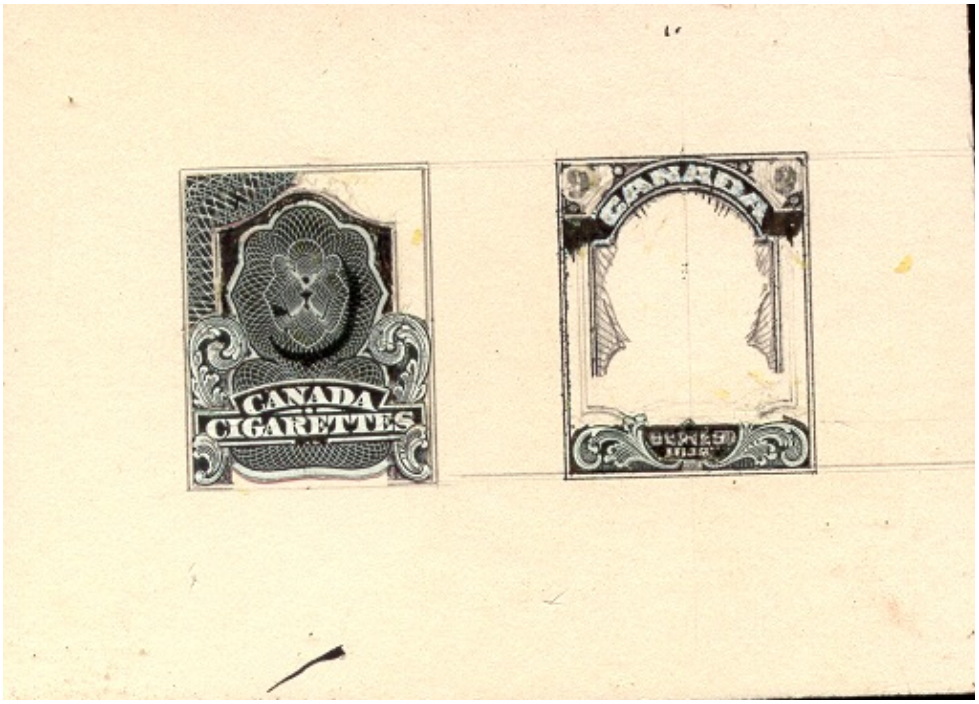


--- the “Canadian Bank Note” monogram on the nine cigarette **C-327** [scanned at 800% scale] ---

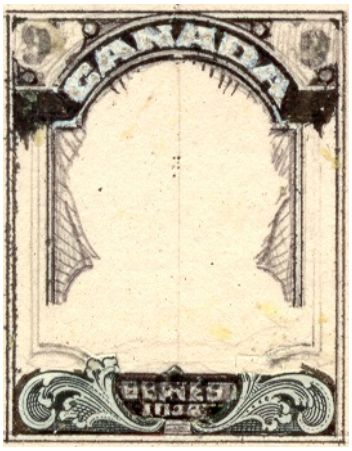
---

--- Early Essays for 9 Cigarettes - “Series of 1923” - scanned at 150% scale ---

--- ★ by *paste-up* and black ink *art work* ---



The lower *paste-up* portion of the left-hand example, i.e. **CANADA / CIGARETTES**, has been taken from a copy of eight cigarettes. The engraved body (frame and scroll-work) resembles nothing from other ABN Canadian cigarette stamps, and forms a starting point for the new denomination. As can be seen from inspecting the lower finished copy of **RC-279**, the initial shading for the central figure **9** has been completed in this left-hand example, and the rest of the central lathe-work was removed to add the large figure **9** (a small portion of the left interior frame still remains in the final version). When **CANADA** was moved to the top of the stamp, this central frame was lowered, and the exterior lathe-work was omitted. The artist’s black ink rendering on the right top shows most of the final design for nine cigarettes, and only the bottom scroll portion had been engraved at that time. The upper 9’s were replaced by scrolls, the bottom right scroll was slightly altered, the dating, and the outer framing was added. [the illustrations below are shown at 200%]



--- 9 Cigarettes - “Series of 1923” - “Imperial Tobacco” - 22 x 28 mm. ---

--- 7 mm. Roman 10c overprint of RC-279 - 1932 ---

When the Budget of 1932 reduced the excise duty on *small cigarettes* from $ 6.00 to $ 4.00 per thousand, “Imperial Tobacco” introduced ten cigarettes retailing at 10¢ per package. To clear their warehoused stock of nine cigarette packages, and at the same time introduce the ten cigarette pack, Imperial overprinted the imperforate nine cigarette stamp with a 7 mm. red Roman **10c** as **RC-279a**.

★**RC-279a** - **10c** on 9 cigarettes, *imperf*, coded **6-10-D / CD2** by “Imperial Tobacco” in December 1932

★**RC-279** - 9 cigarettes, *imperf*, coded **6-10-D / BC3** by “Imperial Tobacco” in August 1933

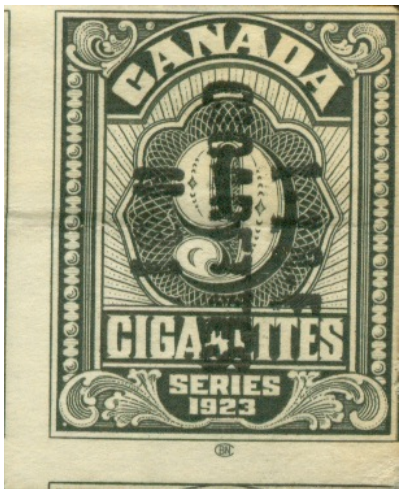
[★RC-279a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	CD2

At times I have wondered whether the **10c** on the nine cigarettes was not also a company *provisional* overprint representing a package increase from nine to ten cigarettes, in addition to the price per pack. It is more probable that in 1932 the company was simply marketing two different brands - a *premium grade* nine cigarettes, and a *regular grade* ten cigarettes. By August 1933 “Imperial Tobacco” was using the *imperforate* nine cigarette stamp, *without the red overprint*, and thus it is likely that in 1932 they were merely emphasising the price per pack, plus the fact that these *overprinted* stamps had been purchased pre-Budget at the higher excise tax rate.

[★RC-279]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	---	BC3	---	---	---	---
1934	AA4	BA4	---	---	---	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	CJC	---	---	---

--- 9 Cigarettes - “Series of 1923” - “Tuckett Tobacco” - 22 x 28 mm. ---

--- imperf - cancellation reading vertically up - 4 copies to date ---



★**RC-279** - 9 cigarettes, imperf, coded **1-18-E / H 31** by “Tuckett Tobacco” in August 1931

[★RC-279]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	**H 31**	**I 31**	**J 31**	---	---
1932	---	---	---	**D 32**	---	---	---	---	---	---	---	---

--- imperf - cancellation reading vertically down - a single copy to date ---

★**RC-279** - 9 cigarettes, imperf, coded **1-18-E / I 31** by “Tuckett Tobacco” in September 1931

[★RC-279]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	**I 31**	---	---	---
1932	---	---	---	---	---	---	---	---	---	---	---	---

--- 9 Cigarettes - “Series of 1923” - “Tuckett Tobacco” - 22 x 28 mm. ---

--- imperf - cancellation reading horizontally - a single copy to date ---

★**RC-279** - 9 cigarettes, imperf, coded **1-18-E / AJD** by “Tuckett Tobacco” in October 1939

[★RC-279]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
193 9	---	---	---	---	---	---	---	---	---	AJD	---	---

--- C-326a - 9 Cigarettes - rough separation 10 - W.C. Macdonald, Montreal - 1934-35 ---

The first listed code dated copy from “Macdonald Tobacco”, Montreal, occurs in late 1934 on the nine cigarette “Series of 1923” with *compound* separation. This odd perforation, measured at 10 (apparently locally applied) appears to be a variation of a *Percé-en-scie*, or saw tooth *double roulette* made with a dull rouletting wheel, rather than a true punched perforation. Perhaps the better description would simply be *rough separation* 10 - scanned on the reverse at 300% scale.

--- double roulette - mimeograph reading vertically down - 6 copies to date ---

★**RC-277** - 9 cigarettes, double roulette 10, coded **10-34 / 1-10-D** by “Macdonald Tobacco” in October 1934

★**RC-277** - 9 cigarettes, double roulette 10, coded **11-34 / 1-10-D** by “Macdonald Tobacco” in November 1934

[★RC-277]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	---	10-34	11-34	---
1935	1-35	---	---	4-35	5-35	---	7-35	---	---	---	---	---

--- 9 Cigarettes - “Series of 1923” - 22 x 28 mm. - scanned at 200% scale ---

The first listed code dated copy from “Macdonald Tobacco” occurs in late 1934 on the nine cigarette “Series of 1923” compound (*rough perf* x *coarse roulette*). The stamp carries the “Canadian Bank Note Company” monogram centred in the lower margin. This odd rough perforation (measured at 10), apparently was applied locally, appearing as a variation of a *Percé-en-scie*, or a double roulette, rather than a punched perforation. Perhaps a better description would be *rough separation* [10].

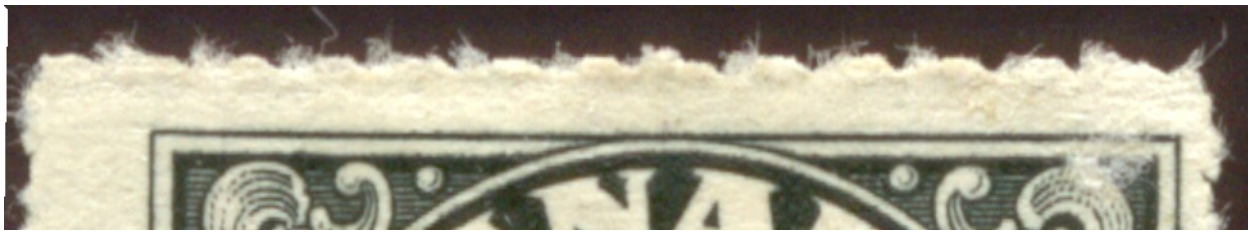
★**RC-276** - 9 cigarettes, *coarse roulette* x *rough perf 10*, mimeographed **1-10-D / 10-34** by Macdonald Tobacco in October 1934

★**RC-277** - 9 cigarettes, *rough perf 10*, mimeographed **1-10-D / 11-34** by Macdonald Tobacco in November 1934

★**RC-276** - 9 cigarettes, *coarse roulette 10*, mimeographed **1-10-D / 4-35** by Macdonald Tobacco in April 1935

--- 9 Cigarettes - *coarse roulette x rough perf 10* - November 1934 - scanned at 200% scale ---

★**RC-278** - 9 cigarettes, *coarse roulette x rough perf 10*,
mimeographed **1-10-D / 4-35** by Macdonald Tobacco, Montreal, in April 1935



--- the top edge - [scanned at 600% scale] - *rough perf* ? ---

--- the left edge - [scanned at 600% scale] - *coarse roulette 10* ---

--- the right side - [scanned at 600% scale] - *coarse roulette 10* ---

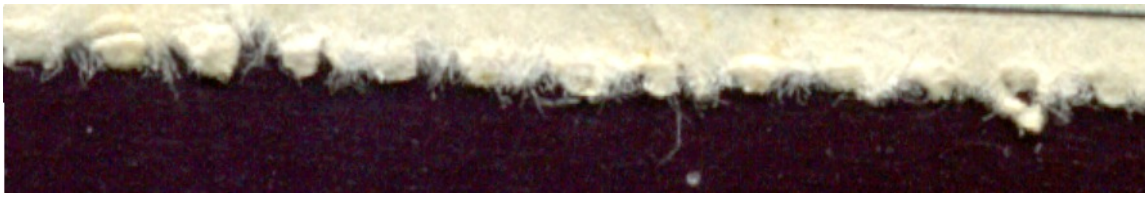
--- the bottom has a straight-edge ---

--- 9 Cigarettes - *doubled coarse roulette* - November 1934 - scanned at 200% scale ---

★**RC-277** - 9 cigarettes, *doubled coarse roulette 10*,
mimeographed **1-10-D / 11-34** by "Macdonald Tobacco", Montreal, in November 1934

--- the top - [scanned at 600% scale] - *doubled coarse roulette* ---

--- the left side - [scanned at 600% scale] - *doubled coarse roulette* ? ---



--- the right side - [scanned at 600% scale] - *doubled coarse roulette* ? ---

--- the bottom - [scanned at 600% scale] - *doubled coarse roulette* ? ---

--- 9 Cigarettes - *doubled coarse roulette* - October 1934 - scanned at 200% scale ---

★**RC-277** - 9 cigarettes, *doubled coarse roulette 10*,
mimeographed **1-10-D / 10-34** by Macdonald Tobacco, Montreal, in October 1934

--- the top - [scanned at 600% scale] - *coarse roulette* ---

--- the left side - [scanned at 600% scale] - *coarse roulette* ---

--- the right side - [scanned at 600% scale] - *doubled coarse roulette* ?---

--- the bottom - [scanned at 600% scale] - *doubled coarse roulette* ? ---

The separations listed above are complex, and the assignment is tentative. It seems from the magnified views that the separation is an alternating double roulette, and not a rough perforation. A perforation should have rounded valleys, but these rough perforations have flat bottoms.

When the first wartime Budget of September 12th 1939 increased the excise duty on *small* cigarettes from $4.00 to $5.00 per thousand, the manufacturers reduced their package sizes by one cigarette per pack of ten or major fraction thereof, and the pre-war pack of ten became nine cigarettes.

As an interim measure, while BABN was preparing the new Series "C" nine cigarette definitive, "Macdonald Tobacco" used remaining imperforate "Series of 1923" nine cigarette stamps.

★**RC-279** - 9 cigarettes, imperf, mimeographed **1-10-D / 9 - 39**,
by "Macdonald Tobacco", Montreal, in September 1939

[★RC-279]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	---	---	---

--- 9 Cigarette Transfer Roll and Plates ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Transfer Roll No. 28-XG for the "Series of 1923" nine cigarette stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1 and 2 for the nine cigarette "Series of 1923" stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal. [These 260 impression plates were probably arranged 2 by (10 x 13) stamps - JBH]

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-9 for the "Series of 1923" nine cigarette stamp.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1923 \ 9 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 11th 2013, JBH